103D CONGRESS 1ST SESSION

H. R. 3209

For the relief of Kevin and Nancy Weiss.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 30, 1993

 $\begin{array}{c} \text{Mr. GINGRICH introduced the following bill; which was referred to the} \\ \text{Committee on Ways and Means} \end{array}$

A BILL

For the relief of Kevin and Nancy Weiss.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. ROLLOVER OF GAIN ON SALE OF PRINCIPAL
- 4 **RESIDENCE**.
- 5 (a) IN GENERAL.—For purposes of applying section
- 6 1034 of the Internal Revenue Code of 1986 (relating to
- 7 rollover of gain on sale of principal residence) with respect
- 8 to the residence sold by Kevin and Nancy Weiss on No-
- 9 vember 2, 1987, in Ridgefield, Connecticut, the residence
- 10 purchased by Kevin and Nancy Weiss on November 15,
- 11 1989, in Atlanta, Georgia, shall be treated as purchased

- 1 within 2 years after the date of the sale of such Ridgefield,
- 2 Connecticut, residence.
- 3 (b) If refund or credit of any overpayment of tax re-
- 4 sulting from the application of subsection (a) is prevented
- 5 at any time before the close of the 1-year period beginning
- 6 on the date of the enactment of this Act by the operation
- 7 of any law or rule of law (including res judicata), refund
- 8 or credit of such overpayment (to the extent attributable
- 9 to the application of subsection (a)) may, nevertheless, be
- 10 made or allowed if claim therefor is filed before the close
- 11 of such 1-year period.

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